

# WU07

## Notice of progress report in a winding-up by the court



Companies House

For further information, please  
refer to our guidance at  
[www.gov.uk/companieshouse](http://www.gov.uk/companieshouse)

### 1 Company details

Company number 03169067

Company name in full Independent Portfolio Managers Limited

#### → Filling in this form

Please complete in typescript or in  
bold black capitals.

### 2 Liquidator's name

Full forename(s) Nicholas S

Surname Wood

### 3 Liquidator's address

Building name/number 30 Finsbury Square

Street

Post town London

County/Region

Postcode EC2A 1AG

Country

### 4 Liquidator's name ①

Full forename(s) Ian

Surname Richardson

#### ① Other liquidator

Use this section to tell us about  
another liquidator.

### 5 Liquidator's address ②

Building name/number 30 Finsbury Square

Street

Post town London

County/Region

Postcode EC2A 1AG

Country

#### ② Other liquidator

Use this section to tell us about  
another liquidator.

WU07

Notice of progress report in a winding-up by the court

6

Period of progress report

From date	<sup>d</sup> <div>0</div>	<sup>d</sup> <div>4</div>	<sup>m</sup> <div>1</div>	<sup>m</sup> <div>2</div>	<sup>y</sup> <div>2</div>	<sup>y</sup> <div>0</div>	<sup>y</sup> <div>2</div>	<sup>y</sup> <div>0</div>
To date	<sup>d</sup> <div>0</div>	<sup>d</sup> <div>3</div>	<sup>m</sup> <div>1</div>	<sup>m</sup> <div>2</div>	<sup>y</sup> <div>2</div>	<sup>y</sup> <div>0</div>	<sup>y</sup> <div>2</div>	<sup>y</sup> <div>1</div>

7

Progress report

☒ The progress report is attached

8

Sign and date

Liquidator's signature

Signature

X



X

Signature date

<sup>d</sup> <div>2</div>	<sup>d</sup> <div>0</div>	<sup>m</sup> <div>0</div>	<sup>m</sup> <div>1</div>	<sup>y</sup> <div>2</div>	<sup>y</sup> <div>0</div>	<sup>y</sup> <div>2</div>	<sup>y</sup> <div>2</div>
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**Presenter information**

You do not have to give any contact information, but if you do it will help Companies House if there is a query on the form. The contact information you give will be visible to searchers of the public record.

Contact name **Nicholas S Wood**

Company name **Grant Thornton UK LLP**

Address **30 Finsbury Square**

**London**

Post town **EC2A 1AG**

County/Region

Postcode

Country

DX

Telephone **020 7184 4300**

**Checklist**

**We may return forms completed incorrectly or with information missing.**

**Please make sure you have remembered the following:**

- ☐ The company name and number match the information held on the public Register.
- ☐ You have attached the required documents.
- ☐ You have signed the form.

**Important information**

**All information on this form will appear on the public record.**

**Where to send**

**You may return this form to any Companies House address, however for expediency we advise you to return it to the address below:**

The Registrar of Companies, Companies House,  
Crown Way, Cardiff, Wales, CF14 3UZ.  
DX 33050 Cardiff.

**Further information**

For further information please see the guidance notes on the website at [www.gov.uk/companieshouse](http://www.gov.uk/companieshouse) or email [enquiries@companieshouse.gov.uk](mailto:enquiries@companieshouse.gov.uk)

**This form is available in an alternative format. Please visit the forms page on the website at [www.gov.uk/companieshouse](http://www.gov.uk/companieshouse)**

**Independent Portfolio Managers Limited**  
**(In Liquidation)**  
**Joint Liquidators' Summary of Receipts & Payments**

Statement of Affairs £		From 04/12/2020 To 03/12/2021 £	From 04/12/2020 To 03/12/2021 £
	ASSET REALISATIONS		
128.36	Cash at Bank	3.30	3.30
10,000.00	Claim Settlement	NIL	NIL
		3.30	3.30
	COST OF REALISATIONS		
(0.15)	DTI Cheque Fees	NIL	NIL
(264.00)	ISA Account Fees	88.00	88.00
(5,000.00)	Legal Fees (1)	NIL	NIL
(11,000.00)	OR Statutory Fees	NIL	NIL
1,600.00	Petitioners Deposit	NIL	NIL
(71.15)	Statutory Advertising	NIL	NIL
		(88.00)	(88.00)
<b>(4,606.94)</b>		<b>(84.70)</b>	<b>(84.70)</b>
	REPRESENTED BY		
	ISA		(84.70)
			<b>(84.70)</b>

**Note:**

Note that, as there have been insufficient realisations into the estate, Grant Thornton UK LLP has funded payment of the estate's expenses necessary to progress the case and to comply with statute. This is shown by way of a loan account in the receipts and payments account. The loan will be repayable as an expense of the liquidation in the same priority as attaches to the respective expenses comprising the loan. In the event there are insufficient realisations to repay the loan, Grant Thornton UK LLP will write-off the final balance when the liquidation is closed but reserves its right to recover such balance should circumstances subsequently permit.



Our ref: I30200258/NSW/JKT/KBF/JET/7

To the creditors and members

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**Insolvency and asset recovery**

Grant Thornton UK LLP  
30 Finsbury Square  
London  
EC2A 1AG

T +44 (0)20 7383 5100  
F +44 (0)20 7184 4301

20 January 2022

Dear Sir / Madam

**Independent Portfolio Managers Limited - In Liquidation (the Company)**  
**High Court of Justice**  
**No 008267 of 2018**

**1 Introduction**

- 1.1 Following my appointment as joint liquidator of the Company with Ian Richardson on 4 December 2018, in accordance with Part 18 of the Insolvency (England and Wales) Rules 2016 we now report on the progress of the liquidation for the year ended 3 December 2021 and attach:
- Appendix A, an account of our receipts and payments for the year ended 3 December 2021 and also for the whole liquidation to that date
  - Appendix B, Statement of Insolvency Practice 9 disclosure.
- 1.2 Please note that we are both authorised by the Insolvency Practitioners Association to act as insolvency practitioners. We are bound by the Insolvency Code of Ethics when carrying out all professional work relating to an insolvency appointment.

**2 Statutory information**

The Company's registered number is 03169067.

**3 Assets**

- 3.1 As noted in our previous report, following our review of the Company books and records, and information provided by the directors, no material tangible assets were identified. The sum of £128 has been realised from the Company's bank account.
- 3.2 The Company records including a sale agreement, relating to the sale of the Company's mini-bond business (the Claim) to a third party in May 2016. Further analysis of the Company's bank statements, was unsuccessful in identifying any funds being received by the Company as consideration.
- 3.3 Weightmans LLP solicitors (Weightmans) were instructed to assist with formulating and pursuing the Claim to enable a recovery for the benefit of the estate.

- 3.4 Following further correspondence and enquiries made by Weightmans with various connected parties and subsequent advice from Counsel, in view of the lack of co-operation and funds available, the decision was taken to consider alternative funding options for the Claim.
- 3.5 It was considered that the most viable option available was to assign the Claim to a litigation funder (the Funder). The Claim was assigned to the Funder for an initial consideration of £10,000. Under the terms of the assignment should the Claim be successful, the net realisations would be split equally between the liquidation estate and the Funder.
- 3.6 The directors of the Company are disputing the Claim and contest that the loss incurred by the Company is significantly less than the amount of the Claim. Subsequently, a further review of the Company's books and records has been undertaken to identify evidence in support of the amount of the loss suffered by the Company. Assistance has also been provided by our Forensic Team regarding quantification of the Claim.
- 3.7 The Claim remains under consideration with the Funder and it is uncertain whether the Funder will issue proceedings at this stage or if a settlement between the parties can be agreed.

#### **Other matters**

- 3.8 During the period I have been in correspondence with HMRC regarding post appointment tax compliance issues. I am not aware of any tax liability for year ending 3 December 2020, and no tax liability is anticipated after that date.

### **4 Creditors and dividend prospects**

#### **Secured**

- 4.1 There are no secured creditors in this matter.

#### **Ordinary preferential creditors**

- 4.2 There are no ordinary preferential creditors in this matter.

#### **Unsecured creditors**

- 4.3 We have received unsecured claims totalling £5,804,486. Further claims of £13,200 are anticipated.
- 4.4 Unfortunately, there are insufficient funds available for a distribution to be made to creditors.

### **5 Investigations into the affairs of the Company**

- 5.1 Based on the outcome of our investigations into the affairs of the Company to date there are no matters identified that need to be reported to the creditors.

### **6 Remuneration and expenses**

- 6.1 On 26 February 2020 the creditors resolved that the remuneration of the joint liquidators be calculated according to time properly spent by the joint liquidators and their staff in attending to matters arising in the liquidation of the Company on the basis of time costs with an estimate of £150,243 (plus VAT).
- 6.2 I have charged remuneration and incurred expenses in the year amounting to £21,195 and £97 respectively, bringing the cumulative totals at year end to £161,846 and £31,605. No remuneration has been drawn to date. The sum of £5,071 has been paid from the estate in respect of expenses incurred.
- 6.3 It is estimated an additional £5,000 of time costs will be incurred to deal with the remaining matters identified above and to close the liquidation.
- 6.4 This brings our total estimated fees to £166,846 in comparison to our fees estimate totalling £150,243 which was supplied to creditors when approval of our fee basis was obtained. At this time, I do not seek to revise our fees estimate.

- 6.5 It is not anticipated any payment in relation to our remuneration will be made from the estate in view of the lack of assets in this matter. This is based on current information and is therefore subject to change.
- 6.6 Further details about remuneration and expenses are provided in Appendix B to this report.

## **7 Contact from third parties**

- 7.1 Please be aware fraudsters have been known to masquerade as the legitimate liquidator. Fraudsters may contact creditors asking for an upfront fee or tax to release an investment or to enable payment of a dividend / the release of money payable to the creditor. A liquidator would never ask for such a payment nor instruct a third party to make such a request.

## **8 Data Protection**

- 8.1 Any personal information held by the Company will continue to be processed in accordance with completing the liquidation of the Company and in accordance with meeting our requirements under applicable Data Protection Legislation/law in the United Kingdom. Our privacy notice on our website ([www.grantthornton.co.uk/en/privacy](http://www.grantthornton.co.uk/en/privacy)) contains further details as to how we may use, process and store personal data.

## **9 Covid-19**

- 9.1 This report has been produced during the Covid-19 restrictions. We have taken every reasonable step to ensure that the information is accurate, however if any material inaccuracies are identified we will provide an explanation and corrected information in the next progress report.

## **10 Contact**

Should you have queries please contact Chloe Barber on 02077282486 or using the telephone number above.

Yours faithfully  
for and on behalf of Independent Portfolio Managers Limited

Nicholas Wood  
Joint Liquidator

**Independent Portfolio Managers Limited**  
**(In Liquidation)**  
**Joint Liquidators' Summary of Receipts & Payments**

Statement of Affairs OR £	From 04/12/2020 To 03/12/2021 £	From 04/12/2018 To 03/12/2021 £
ASSET REALISATIONS		
Cash at Bank	3.30	128.36
Claim Settlement	NIL	10,000.00
	3.30	10,128.36
COST OF REALISATIONS		
DTI Cheque Fees	NIL	0.15
ISA Account Fees	88.00	264.00
Legal Fees (1)	NIL	5,000.00
OR Statutory Fees	NIL	11,000.00
Petitioners Deposit	NIL	(1,600.00)
Statutory Advertising	NIL	71.15
	(88.00)	(14,735.30)
	<b>(84.70)</b>	<b>(4,606.94)</b>
REPRESENTED BY		
Grant Thornton Loan Account		(85.53)
ISA		(5,535.64)
VAT Receivable		1,014.23
		<b>(4,606.94)</b>

**Note:**

Note that, as there have been insufficient realisations into the estate, Grant Thornton UK LLP has funded payment of the estate's expenses necessary to progress the case and to comply with statute. This is shown by way of a loan account in the receipts and payments account. The loan will be repayable as an expense of the liquidation in the same priority as attaches to the respective expenses comprising the loan. In the event there are insufficient realisations to repay the loan, Grant Thornton UK LLP will write-off the final balance when the liquidation is closed but reserves its right to recover such balance should circumstances subsequently permit.



## Payments to the Joint Liquidators and their associates

### Independent Portfolio Managers Limited – In Liquidation

#### Statement of Insolvency Practice 9 disclosure

This appendix has been prepared in accordance with the requirements of the Insolvency Act 1986, the Insolvency (England and Wales) Rules 2016 (the Rules) and Statement of Insolvency Practice 9 (SIP9). In summary, it covers:

- fee basis
- work done by the Joint Liquidators and their team during the Period
- expenses
- sub-contracted out work
- payments to associates
- relationships requiring disclosure
- information for creditors (rights, fees, committees)

## Fee basis of the Joint Liquidators

On 26 February 2020 the creditors resolved that the remuneration of the joint liquidators be calculated according to time properly spent by the joint liquidators and their staff in attending to matters arising in the liquidation of the Company on the basis of time costs with an estimate of £150,243 (plus VAT).

During the Period 4 December 2020 to 3 December 2021 time costs were incurred totalling £21,195 represented by 59 hours at an average charge-out rate of £358 per hour. This brings cumulative recorded time costs at the Period end to £161,846. A description of the work done in the Period is provided in the respective section below.

Recorded time costs exceed the time costs in the fees estimate, which was provided to the creditors prior to the determination of our fee basis. The reasons for the excess are as follows:

- Additional time costs in dealing with administrative tasks than initially anticipated

As at Period end, no payment has been made from the estate towards our remuneration. Based on the report to which this document is appended, we do not currently anticipate any payment will be made from the estate in respect of our remuneration in view of their being minimal realisations in this matter. As previously advised the likelihood and timing realisations was considered to be uncertain as the recovery of our firm's remuneration was dependent upon successfully recovering monies from claims against third parties or assets to be identified. It is not currently anticipated that any realisation will be made in relation to any claims in this matter; this is based on current information and is therefore subject to change.

Under r18.30 of the Rules, we are not permitted to draw remuneration in excess of the total amount set out in the fees estimate, £150,243 (plus VAT), without approval. At this time, we do not anticipate it will be necessary to seek further approval.

## Work done by the Joint Liquidators and their team during the Period

We are required to detail costs of actual work done in the Period, including any expenses incurred in connection with it, against any fees estimate provided. Our fees estimate was included within our report to creditors dated 24 January 2020. We are also required to provide narrative explanation of the work done. The following tables (narrative followed by numerical) set out this information for the Joint Liquidators' fees incurred together with a numerical fees estimate variance analysis. Reasons for any excess of the fees estimate are included in the 'Fee basis' section above. Note, however, that the level of fees eventually paid may be less depending on the value of asset recoveries or successful claims, for example. Details of expenses incurred in connection with work done are provided in the 'Expenses' section below.

Area of work	Work done	Why the work was necessary	Financial benefit to creditors	Fees (time costs) incurred		
<b>Investigations</b>				<b>12.90 hrs</b>	<b>£6,035.50</b>	<b>£/hr 467.87</b>
<b>Claims</b>	<ul style="list-style-type: none"> <li>Liaising with lawyers concerning potential claims on behalf of the Company</li> <li>Liaising with our internal Forensic team regarding a valuation of the Company</li> <li>Liaising with the third party funder regarding progress in pursuing the Claim</li> </ul>	<ul style="list-style-type: none"> <li>To pursue potential claim action for the benefit of the liquidation estate</li> </ul>	<ul style="list-style-type: none"> <li>This work was necessary to realise financial value for the estate and for a distribution to creditors should sufficient funds become available</li> </ul>			
<b>Creditors</b>				<b>.80 hrs</b>	<b>£272.00</b>	<b>£/hr 340.00</b>
<b>Unsecured</b>	<ul style="list-style-type: none"> <li>Creditors progress report review</li> </ul>	<ul style="list-style-type: none"> <li>To comply with statutory duties of updating creditors on progress</li> </ul>	<ul style="list-style-type: none"> <li>This work was necessary for administrative purposes and/or complying with statutory requirements and it had no direct financial benefit to the estate</li> </ul>			
<b>Administration</b>				<b>45.50 hrs</b>	<b>£14,887.20</b>	<b>£/hr 327.19</b>
<b>Case management</b>	<ul style="list-style-type: none"> <li>All necessary administrative tasks required in carrying out the liquidator's duties, including, internal compliance and statutory requirements, dealing with data requests, books and records review, file reviews and filing</li> </ul>	<ul style="list-style-type: none"> <li>Necessary to ensure the case is progressing and to comply with statutory duties</li> </ul>	<ul style="list-style-type: none"> <li>This work was necessary for administrative purposes and/or complying with statutory requirements and it had no direct financial benefit to the estate</li> </ul>			
<b>Reports to creditors, notices &amp; decisions</b>	<ul style="list-style-type: none"> <li>Preparing the annual report to creditors and portal letters</li> </ul>	<ul style="list-style-type: none"> <li>To comply with statutory duties of updating creditors on progress</li> </ul>	<ul style="list-style-type: none"> <li>This work was necessary for administrative purposes and/or complying with statutory requirements and it had no direct financial benefit to the estate</li> </ul>			

Treasury, billing & funding	<ul style="list-style-type: none"><li>Accounting work and maintenance of a cashbook and Insolvency Services Account, bank reconciliations, payments and statutory requirements</li></ul>	<ul style="list-style-type: none"><li>To carry out the liquidator's accounting duties</li></ul>	<ul style="list-style-type: none"><li>This work was necessary for administrative purposes and/or complying with statutory requirements and it had no direct financial benefit to the estate</li></ul>			
Tax	<ul style="list-style-type: none"><li>Tax review and compliance</li><li>Correspondence with HMRC</li></ul>	<ul style="list-style-type: none"><li>To consider post appointment tax implications and obtain clearance</li></ul>	<ul style="list-style-type: none"><li>This work was necessary to discharge the office holders' duties. As explained under 'Why the work was necessary', although it did not add financial value to the estate it adds value to the insolvency process</li></ul>			
Total remuneration charged in the Period				59.20 hrs	£21,194.70	£/hr 358.02

## Detailed SIP9 time cost analysis for the Period and fee estimate variance analysis as at Period end

Period from 04/12/2020 to 03/12/2021

Area of work	Partner		Manager		Executive		Administrator		Period total		Cumulative total as at period end		Fees estimate		Variance	
	Hrs	£	Hrs	£	Hrs	£	Hrs	£	Hrs	£	Hrs	£	Hrs	£	Hrs	£
Realisation of assets:	-	-	-	-	-	-	-	-	-	-	3.90	1,378.90	353.56	18.10	4,977.50	275.00
Insurance	-	-	-	-	-	-	-	-	-	-	1.40	483.50	345.36			
Property	-	-	-	-	-	-	-	-	-	-	0.30	93.90	313.00			
Debtors	-	-	-	-	-	-	-	-	-	-	0.90	335.00	372.22			
General	-	-	-	-	-	-	-	-	-	-	1.30	466.50	358.85			
Investigations:	-	-	-	-	-	-	-	-	12.90	6,035.50	467.87	173.00	65,899.25	380.92	270.60	79,763.40
Debtor / director / senior employees	-	-	-	-	-	-	-	-	-	-	51.25	19,858.00	387.47			
Books & records	-	-	-	-	-	-	-	-	-	-	2.90	964.50	332.59			
Claims	-	-	12.10	5,747.50	0.80	288.00	-	-	12.90	6,035.50	467.87	52.80	23,361.50	442.45		
General	-	-	-	-	-	-	-	-	-	-	64.55	21,346.25	330.69			
Bank statements & analysis	-	-	-	-	-	-	-	-	-	-	1.50	369.00	246.00			
Creditors:	-	-	-	-	-	-	-	-	0.80	272.00	340.00	7.95	2,458.80	309.28	18.40	4,894.50
Employees & pensions	-	-	-	-	-	-	-	-	-	-	0.50	150.00	300.00			
Unsecured	-	-	0.80	272.00	-	-	-	-	0.80	272.00	340.00	7.45	2,308.80	309.91		
Administration:	-	-	-	-	-	-	-	-	45.50	14,887.20	327.19	320.30	92,108.60	287.57	226.10	60,608.00
Case set-up	-	-	-	-	-	-	-	-	-	-	0.20	69.00	345.00			
Other IPs, OR, AIB	-	-	-	-	-	-	-	-	-	-	0.90	387.00	430.00			
Case management	0.60	290.00	2.85	1,257.50	4.70	1,680.00	6.40	1,471.70	14.55	4,699.20	322.97	68.00	21,742.85	319.75		
Reports to creditors, notices & decisions	-	-	3.20	1,502.50	3.70	1,296.00	11.15	2,437.50	18.05	5,236.00	290.08	45.20	13,536.25	299.47		
Shareholders / debtor / director communications	-	-	-	-	-	-	-	-	-	-	2.30	949.50	412.83			
Treasury, billing & funding	-	-	0.10	30.00	0.20	44.00	1.70	306.00	2.00	380.00	190.00	25.80	4,932.25	191.17		
Tax	-	-	4.60	2,839.00	-	-	6.30	1,733.00	10.90	4,572.00	419.45	26.20	8,996.75	343.39		
Pensions	-	-	-	-	-	-	-	-	-	-	2.90	1,301.50	448.79			
General	-	-	-	-	-	-	-	-	-	-	148.80	40,193.50	270.12			
Total	0.60	290.00	23.65	11,648.50	9.40	3,308.00	25.55	5,948.20	59.20	21,194.70	358.02	505.15	161,845.55	320.39	533.20	150,243.40

## Notes:

- Partner includes partners and directors

- Manager includes associate directors and managers

- Executive includes assistant manager and executives

- Adverse variances are presented in brackets

- Total time costs paid to date: £Nil

- Please note that the actual time incurred in the Period may slightly differ to that reported in the table above. This is due to lags between time being recorded on our internal system by staff and then being posted to the case. We do not expect any differences to be material and any such discrepancies will be noted in our next report.

## Statement of expenses incurred in the Period

This table provides details of expenses incurred in the Period in connection with the work done by the Joint Liquidators, description of which is provided in the 'Work done' section above.

Category	Incurred in the Period (£)	Cumulatively incurred as at Period end (£)	Of which paid by the estate as at Period end (£)
<b>Category 1 expenses</b>			
<b>Bond: Marsh</b>	-	30.00	-
<b>Storage Fees</b>	-	493.47	-
<b>Company Searches</b>	-	45.00	-
<b>Research</b>	-	4.51	-
<b>Land Registry Searches</b>	-	54.00	-
<b>Courier Fees</b>	96.88	96.88	-
<b>Statutory Advertising: Gazette Direct</b>	-	71.15	71.15
<b>Category 2 expenses</b>			
<b>None</b>			
<b>Expenses</b>			
<b>Legal Fees: Weightmans LLP</b>	-	30,810	5,000.00
<b>Total expenses</b>	<b>96.88</b>	<b>31,605.01</b>	<b>5,071.15</b>

Expenses are any payments from the estate which are neither the Joint Liquidators' remuneration nor a distribution to a creditor or member, but they may include disbursements which are payments first met by and then reimbursed to the Joint Liquidators from the estate. Expenses fall into two categories:

### Category 1 expenses

These are also known as 'out of pocket expenses' and are payments to third parties not associated with the Joint Liquidators where there is specific expenditure directly referable to the insolvent estate; they can be drawn without prior approval from creditors.

### Category 2 expenses

These are expenses directly referable to the insolvent estate but payments that are either to an associate, or that include shared or allocated costs that may be incurred by the Joint Liquidators or their firm and that can be allocated to the appointment on a proper and reasonable basis. Category 2 expenses require approval in the same manner as the Joint Liquidators' remuneration.

There are no shared or allocated costs at this stage. For associates, please see the next section – Payments to associates.

## Payments to associates

Where we have enlisted the services of others we have sought to obtain the best value and service. We disclose below services we have sought from within our firm or from a party with whom (to the best of our knowledge) our firm, or an individual within our firm, has an association.

To the extent that services have been enlisted from Grant Thornton UK LLP's specialist teams, for example tax, pensions, digital forensics, or any others, the narrative for and cost of their work is included in the work done narrative and SIP9 time costs analysis details in the Work done by the Joint Liquidators and their team during the Period section above.

We confirm that in the Period, we have not enlisted any other services from within our firm or from a party with whom (to the best of our knowledge) our firm, or an individual within our firm, has an association.

## Relationships requiring disclosure

We confirm that we are not aware of any business or personal relationships with any parties responsible for approving the Joint Liquidators' fee basis, or who provide services to us as Joint Liquidators, which may give rise to a potential conflict.

## Sub-contracted work

We confirm that, in the Period, we have not sub-contracted any work that could otherwise have been carried out by us or our team.

## Information for creditors and members

Information to help creditors and members to understand their rights in insolvency and regarding officeholders' (i.e. administrators or liquidators) fees, and the roles and functions of committees is available via Grant Thornton's website:

<https://www.grantthornton.co.uk/portal>

Alternatively, we will supply this information by post, free of charge, on request.